Annual Report

1984
FARM MANAGEMENT

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FOREWORD

The Annual Report of the Farm Management Division of the Extension Branch provides an analysis of the work activities and programs during 1984. While the report does not go into detail on the various programs, the report does provide information that will assist the reader in gaining an appreciation of the type and scope of work carried out by the Division.

Below is a list of the staff of the Farm Management Division at year-end, with the major areas of responsibility noted for each.

Rollie L. Hayman	Supervisor	Truro Office
Peter Dekker	Farm Management Specialist	Kentville Office Western Nova Scotia
Jim Houghton	Farm Management Specialist	Truro Office Central Nova Scotia
Alan Grant	Farm Management Specialist	Truro Office Eastern Nova Scotia
Debbie Freeman	Farm Management Technician	Truro Office
Shelley Manning	Farm Management Technician	Kentville Office
Tracey Mitchell	Secretary	Truro Office

INTRODUCTION

The primary objective of the Farm Management Division is to assist Nova Scotia farmers, farm leaders and N.S. Department of Agriculture Staff in developing their farm business management knowledge and skills. Farm Management is concerned with the management of all resources available to the farm manager, and with decision making. While we have placed most of our emphasis and programs on the business management aspect, this does not preclude a working knowledge of the remaining parts of the whole farm management area. Collectively, our staff in the Farm Management Division have a wide range of knowledge and experience in most of the agricultural production areas.

Management decisions imply that there are alternatives with choices to be made. Sound management decisions require information upon which to base decisions and imply a critical analysis of the available information. Our Division assists in creating an awareness of the need for information and analysis. In addition, we attempt to provide a portion of the information and analysis base. Information on production efficiency, management factors, financial and production ratios have been prepared and distributed by our Division.

The staff compliment of the Farm Management Division at year-end was four (4) Professional Staff, two (2) Agricultural Technicians and one (1) Clerical Staff. During the year, we were pleased to welcome Alan Grant to our staff in Truro with responsibilities for Farm Management work in Eastern Nova Scotia.

Professional staff are concerned with serving the needs of farmers, farm organizations and other Department of Agriculture Staff. To this end, individual farm and office calls, group meetings and short courses are utilized as a means of providing the information and expertise requested.

Technical and Clerical Staff play a key role in our Division. Their primary function is to provide technical and clerical assistance to professional staff. While these roles do not receive the recognition afforded our professional staff, they are, nevertheless, fundamental to the success of our Division.

PROGRAMS AND SERVICES

In the introduction, we stated our primary objective - to assist agricultural producers in improving their farm business management knowledge and skills. Hence, the major emphasis of our program and services relates to meeting this objective by providing information, guidance and analysis to producers to enable them to enhance their business management skills. It is hoped that the management decisions reached will be sound ones - ones that will enhance the profitability and viability of their farm businesses.

In this report, we outline the various programs and services used to meet the stated objective. While the designated programs and services appear as separate entities in this report, they are in practice interrelated.

A. FARMER COUNSELLING

Individual farmer contact continues to be a major part of our Farm Management Extension Program. This contact may be either farm calls by our staff or farmers seeking assistance through calls to our offices. During 1984, we had a total of 887 farm and office calls with farmers. In Table 1, a breakdown of these calls is presented. Record Systems and Analysis involved 232 client contacts, Pre-Loan Counselling 218, Business Agreements and Tax Management 118, Financial Management and Analysis 134 and General Farm Management 185.

During 1984 staff prepared 185 formal budgets for farmers. These budgets were primarily in the form of cash flow analysis.

An indication of the respect for our staff is provided by the number of clients referred to us by others in the Department and by Bankers, Lawyers and Accountants. This total for 1983 was 283 referrals for advice and assistance.

TABLE 1

FARM MANAGEMENT STATISTICS

ITEM	RECORD SYSTEM AND ANALYSIS		PRE-LOAN COUNSEL.		BUS. AGREE & TAX MANGT.		FINANCIAL MANGT. AND ANALYSIS		GENERAL F.M.		TOTAL	
	1983	1984	1983	1984	1983	1984	1983	1984	1983	1984	1983	1984
Farm and Office Calls	238	232	196	218	115	118	130	134	192	185	871	887
Budgets Prepared	1	-	89	122	5	4	50	48	37	11	182	185
Short Courses	6	8	-	-	7	2	11	27	8	14	32	51
Referrals	22	30	97	142	32	33	49	54	27	24	227	283

1. Record Systems and Analysis

Quality farm financial and production records are the basis of an information system required by the farm manager. While we place importance on promoting the development of a good record system with our farm clients, we have shifted our emphasis to that of making use of the information contained in the record system for management decisions.

As Table 1 indicates, in 1984 our staff directed considerable time to this segment of their work with individual farmers. We have found that a significant number of farmers are now doing the analysis work themselves, where formerly, we would have spent time with them assisting in this task.

We continued with the Dairy Farm Business Summary and the Swine Farm Business Summary in 1984. As part of these projects, participating farmers received an indepth individual farm analysis. In some instances, these were followed up with either farm or office calls to go through the analysis. However, many producers seemed satisfied with the analysis and were able to make use of this information without further assistance from our staff.

Eight (8) of our short courses were concerned with record analysis. We received excellent response to these short courses. While progress toward having all farm managers recognize the importanct of this subject is slow, we feel we have been successful in having more farmers become aware of the significance of this part of the management job.

2. Pre-Loan Counselling

The need for this service continues to be an important part of our Farm Management Program. The high debt, low equity positions faced by new entrants to agriculture places these producers in a high risk situation. It is important that these farm families recognize the degree of risk involved and have an understanding of how to manage their business within the constraints this places upon them.

With this group, we have emphasized total farm planning. From the goals and objectives of the farm family through the available resources of the farm family, our staff have attempted to get the whole farm plan in perspective. We have made extensive use of computerized planning tools, such as the cash flow forecaster.

We feel it is important for new entrants to agriculture to understand the financial as well as the management obligations that they will be facing in the years ahead. With low equity - high debt positions that many new entrants face, their ability to not only manage the production base of their farms, but also the financial end of the business is extremely important.

3. Business Agreements - Tax Management

Most major decisions taken by the farm manager have tax implications. Hence, like the weather, income taxes are a source of current problems for the farm manager. In addition to the tax problems faced by farm families, interest in formal farm business agreements continues to increase from year to year. Our staff have developed a degree of expertise in these areas over the past five to ten years. While our expertise has grown in this area, we see our role as one of providing information to farm families who have difficulties in the business agreement - tax management area.

We have attempted to work very closely with the family in outlining the advantages and disadvantages of various business arrangements and tax management alternatives available to the farm family. We feel this to be our role in this area. Detailed advice must come from those most qualified to provide the farm family with expert knowledge. Hence, our role has been one of preparing the family for working very closely with their legal and accounting experts. We assist the farm family in putting together the information required by their accounting and legal people for the final step of putting a farm business agreement or a tax management solution into its final form.

In addition to farmers, accountants and lawyers utilize our knowledge and expertise in the business agreement - tax management area. While we have made a conscientious effort to shift much of the workload in this area into the accounting and legal profession, we still find that problems in this area are interrelated with many of the overall management problems faced by farmers. Hence, while we continue to shift work to accountants and lawyers we cannot completely divorce ourselves from work in this area. The tax and business agreement problems are real ones and must be considered in many of the management decisions faced by the farm operator.

4. Financial Management and Analysis

During the past decade, we have witnessed a major shift in the capital structure of our farm businesses. Along with increasing investment requirements has come the use of larger amounts of borrowed capital. While judicious use of borrowed funds may be a wise management decision, unwise use causes major problems for the agricultural producer. This, combined with difficult economic conditions enhanced by high interest rates and shifting demand for agricultural products, has left some farmers in very difficult financial positions.

Our staff have been involved with this problem from two standpoints. Firstly, we have spent a considerable amount of time assisting producers in re-assessing their management and production programs. This may involve alternative financial structures for the farm - re-structuring existing debt obligations into loans that can more easily be handled by existing cash flows. Our work may also involve suggested changes to the management and production programs being followed. The greatest difficulty faced by our staff in this area of work is finding the real cause of the problem. It appears to us that if the true cause is not found and corrected, then merely treating the symptom will only be effective for a short period of time.

Our staff recognized that preventative measures would assist this problem area in the long term. We recognize that the use of borrowed capital

is likely to continue at its current level and in fact, will likely increase in the years ahead.

Hence, an educational program or programs in the financial management area seemed most appropriate. During the past year, fifty-three percent of our short courses dealt with this aspect of farm business management. In addition, we have been able to acquire through the Agricultural Food and Development Agreement a new educational program in Farm Financial Management. This was presented to various groups beginning in January 1984.

It is hoped that over time, this type of extension educational program will have a positive effect on financial management decisions made by our Agricultural Producers.

5. General Farm Management

On the proceeding pages, we have identified four (4) major program and service areas where staff have spent a considerable amount of their time working with farmers. There are a number of other areas where we worked with our clients in addressing more general questions and concerns. During 1984 we had 185 client contacts that fell under this category. Many of the contacts under this heading were answers to specific management problems.

B. FARM ORGANIZATIONS

The Farm Management Division has been working with farm organizations for the past number of years. In 1984, this involvement continued at or above previous levels. Primarily, our work with farm organizations has been one of providing economic expertise to various producer groups. This has mainly been in the area of cost calculations required by commodity groups and by the Nova Scotia Dairy Commission.

In 1984, we continued to work with the Milk Producers Association in monitoring cost changes in producing milk. We met with this group on a number of occasions to review changing costs, to review their cost formula and to provide the group with economic data.

In 1984, we again completed the Nova Scotia Dairy Farm Business Summary making use of the financial and production records of 130 dairy farmers. This information was analyzed and presented to the milk producers in two (2) ways. First, in summary form for the total industry. This summary is used to provide information on average costs, returns and management factors for the industry and for our staff as guideline information to assist in budgeting and analysis work with dairy producers. This summary is also used to monitor the milk producers cost formula. The second method that the information is used, is to provide an indepth individual farm analysis to participating producers. We see this program as being one that is very well received and most useful in terms of providing a service to the dairy producer.

During 1984, we worked with the Pork Producers Association. As a member of the Pork Price Stabilization Board, we have been able to assist this Board in reaching decisions with respect to quarterly stabilization prices for pork. The calculations associated with arriving at a price are done by this office and presented to the Board for their use.

We completed the Swine Farm Business Summaries in 1984 - one each for the Weanling, Finishing and Farrow to Finish enterprises. In total, 65 pork producers co-operated by providing their financial and production information. As in the Dairy Summary mentioned above, individual farm analysis were completed for each participating producer.

C. FARM PLANNING TOOLS

The staff of the Farm Management Division has made extensive use of the computerized farm planning tools in 1984. These aids have been used to assist in counselling, budgeting and analysis work with farmers. The planning tools are available from CanFarm via terminal on a fee for use basis. By using these aids, staff are able to provide farmers with a detailed comprehensive analysis of problems under consideration. By using the tools, the present staff compliment have been able to provide a greater variety and number of services to our farmers than would be possible without the use of the computer. In Table 2 we provide an outline of the uses that have been made of the computerized planning packages in 1984, and we also provide comparative statistics from the years 1978 through 1983.

TABLE 2

FARM PLANNING TOOLS

PLANNING TOOLS	1978	1979	1980	1981	1982	1983	1984
Cash Flow Forecaster	1947	2072	1658	2077	1309	1210	1796
Loan Calculator	358	239	223	278	180	178	173
Dairy Feed Formulation	275	138	73	80	23	10	-
Beef Finishing Ration	-	12	97	78	5	-	6
Feed Mix	32	15	25	29	53	42	19
Cash Plan	14	10	-	14	-	4	-
Machinery Replacement	-	3	4	13	-	-	-
Farm Management Game	-	-	-	6	-	-	-
Buy vs Custom Hire	-	12	40	2	-	1	-
TOTAL USES	2626	2591	2120	2577	1570	1445	1994

D. FARM RECORD SYSTEMS

The cornerstone of the information system needed by the farm manager is the record system. The record system that we suggest to farmers must not only capture the required financial information, but should have a section for a limited amount of production data as well. Both financial and production data are essential if the farm manager is to do a good job in analyzing his management skills. Essentially, we are involved with two (2) broad types of record systems; namely, manual and computerized.

1. Manual - Manual systems are many and varied ranging from a simple scribbler to a complex double entry ledger. We are primarily concerned with farm account books that have been developed to provide some uniformity and standardization in the recording of financial and physical information.

During 1984 we distributed some 300 copies of farm account books either directly to farmers or indirectly through our Agricultural Representatives offices. We have at our disposal three (3) record books. The Farm Account Book which is a single entry system designed for the small or part-time farm operator. For those with a larger farm or requiring additional information we have two (2) double entry account books that we recognize as being suitable for our commercial farmers. These are the Ontario Farm Record Book and the Manitoba Farm Record Book. These are available from our offices on request by farmers.

2. Computerized - Computer technology has brought a number of computerized farm record systems to the forefront. Our Division is primarily concerned with the CanFarm Program. With the CanFarm Program falling into private hands our role has been one of service to existing clients and providing registration and services to farmers who wish to enroll on the system under our agency status.

In Nova Scotia we have some 20% of our farms that have gross farm income in excess of $25,000. enrolled on the system. This is by far the largest percentage of any province in Canada. With the change in ownership and price changes that have occurred over the last few years, the number of Nova Scotia farmers on the system has remained relatively constant.

Over the past three (3) years, we have been working with four (4) Accounting Firms in the Province in having these firms do the Accounting and Tax Management work with farmers on CanFarm. The process of transferring farms from our Agency to one of these firms is slow - however, we feel that over a period of years, we will be able to transfer the majority of our CanFarm clients to Accounting Firms. CanFarm's introduction of Micro-Pak - that is - sending data via terminal will speed this process. We believe this to be a desirable objective.

In Table 3 we provide an outline of the registrations on CanFarm by County in 1984, with comparative data for the years 1978 through 1983. As can be noted, our enrollments on the CanFarm System have declined over

the last four (4) years - due primarily to a shift of farms from our Agency to Accounting Firms as noted above.

TABLE 3

CANFARM REGISTRATIONS - NOVA SCOTIA
BY COUNTY - 1978-1984

COUNTY	1978	1979	1980	1981	1982	1983	1984
Annapolis	22	12	9	11	12	13	13
Antigonish	18	17	17	17	15	14	12
Cape Breton	6	7	7	8	10	9	8
Colchester	34	27	33	29	21	18	21
Cumberland	10	8	12	12	10	8	8
Digby	4	1	1	1	1	1	1
Guysborough	-	-	-	-	-	-	-
Halifax-E. Hants	14	12	18	23	23	21	21
Hants West	11	9	9	10	8	5	3
Inverness-Victoria	25	21	23	23	23	19	18
Kings	54	45	51	46	46	44	38
Lunenburg	4	3	2	2	1	2	2
Pictou	20	15	18	15	18	14	16
Queens	2	2	1	1	1	1	1
Yarmouth	1	1	1	1	1	1	1
TOTALS	225	180	202	199	190	170	163

An integral part of our CanFarm Program, and one of the main reasons for the success we have had with this program is our CanFarm Recorder Technician Service. This service, the result of an assistance policy of Government, provides the farmer on a cost shared basis the services of a Recorder Technician. The technician visits the farm and records the financial and production data in a standard prescribed manner and mails the information to the computer for processing. The result of this service is up-to-date information for the

farmer and a source of cost study information for our staff. We feel this program has been quite successful in maintaining our numbers on the system and by the acceptance and use that farmers have made of this service.

In Table 4 we outline the number of technicians and the workload of each for the past seven (7) year period.

TABLE 4

RECORDER TECHNICIAN PROGRAM IN NOVA SCOTIA

TECHNICIAN	1978	1979	1980	1981	1982	1983	1984
Karen Arnfast	30	28	31	35	31	26	34
Margaret Beaton	14	15	13	15	15	13	12
Alfred Benoit	17	13	14	13	13	11	10
Carlene Crouse	6	7	9	9	9	9	9
Pamela Dean [1]	-	-	-	9	6	7	6
Janet Goucher	-	-	-	-	7	7	8
Marilla Krawchuk [2]	-	-	5	5	5	5	5
Sue McIsaac [1]	-	-	-	2	3	3	3
Ellen Saunders	20	18	19	18	16	16	17
Francis Wentzell [2]	-	-	2	2	2	2	2
Others [4]	18	15	23	9	-	-	-
TOTALS	105	96	116	117	107	99	106

[1] Hired in 1981.

[2] Hired in 1980.

[3] Hired in 1982.

[4] Represents total farms covered by technicians who resigned prior to or during 1982.

E. EDUCATIONAL PROGRAMS

In the above sections, we have discussed a number of service roles carried out by our staff. While each of these has an element of education as part of it, more formal educational programs are also part of the work of the Farm Management Division.

During 1984 staff participated in some 51 Short Courses and Workshops throughout Nova Scotia. Topics varied from record analysis, tax management, financial management, to basic bookkeeping. In total, some 750 people attended these Short Courses.

While we feel that the Short Courses presented in 1984 have provided producers with additional knowledge and skills in the business management area, we do feel increasing emphasis must be placed on this extension technique in the following years. We see a developing need for greater knowledge in the financial management area. With the micro computer boom that is just around the corner, farmers to be able to get maximum use of these tools, must have a basic understanding of the various cost concepts, financial statement, and the mechanics of working a computer. While we do not see our Division meeting all these needs, we do see a significant role for our staff in this whole education area.

F. MANAGEMENT INFORMATION PROGRAMS

The need for up-to-date reliable management information related to costs, returns and production efficiencies has been increasing over the past number of years. In the Farm Management Division we have identified one of our roles as to supply part of this information to our clientele.

In 1984, our Division prepared and distributed a number of farm business summaries, production cost studies and farm management fact sheets relating to the farm business management area. We have found a large demand for these information packages from all sectors of the Agricultural Industry. Below is a brief discussion of each of these publications that have been prepared by our Division in 1984.

1. Nova Scotia Dairy Farm Business Summary

One hundred and thirty (130) Nova Scotia dairy producers provided their business information for inclusion in this summary. In return for the use of their information, we supplied each producer with a business analysis of his individual operation.

This publication has proven to be a leading source of management information on the Nova Scotia Dairy Industry. In 1984, we produced and distributed some 700 copies of this publication.

2. Dairy Farm Business Summary - 5 Year Summary

The main purpose of this publication is to show trends that are taking place in the dairy industry over time. In particular, such factors as herd size, returns from milk, cost components and production coefficients are noted.

3. Borrowed Capital Limits - Dairy

This publication attempts to set out a framework that can be used to estimate the amount of borrowed capital that can be repaid at various production and price levels on a per cow basis. The Dairy Farm Business Summary provides the basic data for this publication.

As might be expected, as production increases, a greater number of dollars can be borrowed and repaid. This publication has proven to be an excellent guide in our counselling work with farmers and in addition, has been used extensively by Farm Loan Board personnel.

4. Nova Scotia Swine Farm Business Summary - Farrow to Finish

In 1984, forty-one (41) farrow to finish swine operators provided their business information for inclusion in this summary. In return for the use of their information, each producer was supplied with a business analysis of his individual operation.

The publication has proven to be quite useful for this industry. We produced and distributed some 250 copies of this work to various interested parties, including swine producer

5. Nova Scotia Swine Farm Business Summary - Weanling

In 1984, with the assistance and support of the Pork Producers, a summary based on costs incurred by those farmers who produced weanlings was prepared. The summary was the result of the average of some seven (7) weanling producers in the Province. Each co-operating farmer received an in-depth analysis of his own individual business.

6. Nova Scotia Swine Farm Business Summary - Finishing

In 1984, with the assistance of pork producers, a farm business summary for hog finishing units was prepared. A total of 14 producers co-operated by providing us with their financial and physical information. In addition to the business summary, each of the co-operating producers received an individual business analysis of his finishing operation.

7. Swine Farm Business Summary - Farrow to Finish - 5 Year Summary

The main purpose of this publication is to show trends that are taking place in the swine industry over time. In particular, such factors as size of operation, returns, cost components and production coefficients are noted.

8. Investment Limits - Swine

This publication is similar in format and purpose to the Borrowed Capital Limits for Dairy. In the preparation of this publication, theoretical data was used as opposed to farm data in the dairy publication.

9. Investment Limits - Sheep

This publication is similar to the one on swine. Its purpose and format were designed along the lines of the Borrowed Capital Limits for Dairy. Again, a theoretical base as opposed to farm data was used in the preparation.

10. Fall Feeder Sale Statistics

This publication is an update of a similar one that has been prepared for the past number of years. Essentially, the publication attempts to outline the prices received, the number of cattle and the quality of cattle

offered for sale at the Feeder Cattle Sale held in Truro. In addition to 1984 information, data from previous sales is included for comparison purposes.

11. ACEEE Publications

In 1984 we assisted in the revision and distribution of four (4) publications that were prepared by various Atlantic Province farm management groups. In addition, one (1) new publication was written by our staff. This publication entitled, "Economics of On-Farm Feed Processing" was distributed throughout Atlantic Canada. The publications were written for farmer use and provide general information on a number of topics that are of major concern to our farm clientele. Publications now available include: Farm Partnerships, Farm Insurance, Farm Corporations, Tax Management Strategies, Estate Planning, RRSP'S, Wills, Machinery Management Decisions, Managing Farm Labor, and Economics of On-Farm Feed Processing.

12. Farm Management Manual

During 1984 various fact sheets were prepared for our Farm Management Manual. In total, 67 different fact sheets were prepared on various commodity and business management related topics. The manuals are used by Agricultural Representatives, Farm Loan Board Officers and production specialists as reference material in their counselling work with farmers. In addition, Agricultural Representatives and Farm Management staff from outside Nova Scotia have requested a number of copies of this material.

G. COMMITTEES

Members of the Farm Management staff provided farm management and economic expertise to a number of Departmental and Commodity Group Committees during 1984. We feel that this is an important part of our role with the Department and appreciate the opportunity to provide service to the agricultural industry in this way. The various committees include:

Advisory Committee - Atlantic Veterinary College
Agriculture Manpower Committee
Atlantic Committee on Extension, Education and Economics
Canadian Agricultural Economics and Farm Management Society
Capital Grants Committee
Computer Communications Co-ordinating Committee

Computer Task Group - ACEEE
Expert Committee on Farm Management Services - Canada
Farm Land Purchase and Leasing Committee
Farm Management Challenges '85 Committee
Farm Management Committee - ACEEE
Federal-Provincial Technical Committee - Pork Stabilization Program
Livestock Policies Committee
Nova Scotia Pork Stabilization Board
On-Farm Computer Use Committee
Tree Fruit Production Committee

H. SUMMARY

The Farm Management Staff have enjoyed a very challenging year in 1984. Throughout this report, we have attempted to outline in a brief way, some of the activities, programs and services that we have provided to our clientele. As will be noted, our efforts have been directed primarily to the agricultural producer, either individually or through Commodity Groups or Federation of Agriculture.

In our counselling work with farmers, we find each farm situation is unique. With larger investments, greater use of borrowed capital, greater financial risks - it is imperative that our advice and recommendations be timely, current and accurate. This is time consuming and requires a high level of expertise and skills by our staff.

However, we do feel that we have made progress toward meeting our objectives in 1984. We are pleased with the response received from farmers to our programs.

We as a group would like to extend our thanks and appreciation to Dick Huggard, Paul Eaton and others in the Department for their help and guidance during 1984. Your support, co-operation and encouragement were very much appreciated. You have made us feel part of the Extension team

serving the needs of our clients.

On the personal side, I want to extend my thanks and appreciation to the staff of the Farm Management Division for their excellent work in 1984.

Respectfully Submitted,

Rollie L. Hayman, P.Ag.
Supervisor, Farm Management

RLH/tdm
12/04/85